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From:

Sent: Wednesday, September 22, 2010 1:42:45 PM

To:

Cc:

Subject: RE: FAULTY NBAPs

There is no need to send corrected TMP NBAPs. Section 6223(a)(1) and (d)(1) only require that we issue NBAP's to each notice partner at least 120 days before we issue an FPAA to the TMP. In any event, the notice in question correctly names the TMP and has enough of the partnership name so that it is unlikely that he would be mislead into believing the we are auditing a different partnership. So there is no need to take corrective action.